

**TRADING PARTNER AGREEMENT  
FOR BOE MOTOR FUELS ELECTRONIC FILING PROGRAM**

This agreement is entered into by and between the State of California, the State Board of Equalization's Fuel Taxes Division, hereinafter "*the BOE*," and

INFORMATION PROVIDER NAME	DBA (if used in this state)
MAILING ADDRESS (city, state, zip code)	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

hereinafter "*the Taxpayer*."

The BOE and the Taxpayer wish to provide a means by which the Taxpayer will file tax forms by electronically transmitting data in substitution for conventional, paper-based documents and to assure that such tax forms are legally valid and enforceable.

**This agreement covers the following filer types and file formats:**

(Check all applicable filer types and file formats, and enter your corresponding BOE account numbers.)

FILER TYPE	FILE FORMATS*		
	EDI 4010	EDI 4030	Flat File
<input type="checkbox"/> Supplier of Diesel Fuel or Motor Vehicle Fuel (DD & PS)		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Exempt Bus Operator (DB)			<input type="checkbox"/>
<input type="checkbox"/> Terminal Operator (PO)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Vessel/Pipeline Operator (PC)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Claim for Nontaxable Uses (DU)			<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Ultimate Vendor (DV)			<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Claim for Nontaxable Sales and Exports (DZ)			<input type="checkbox"/>

\*Select only one file format for each filer type selected to be filed electronically.

**Board of Equalization Fuel Tax Account Numbers**

___ MT ___ -	___ MT ___ -
___ MT ___ -	___ MT ___ -
___ MT ___ -	___ MT ___ -
___ MT ___ -	___ MT ___ -
___ MT ___ -	___ MT ___ -

(Attach a schedule if additional lines are needed. Terminal Operators: refer to item 13 on page (S2F) for additional requirements.)

For Taxpayers using an EDI file format, enter the Application Sender's Code (element GS02) \_\_\_\_\_

**To facilitate valid and enforceable electronic filing of tax returns and reports, the parties agree as follows:**

- Effective Date, Terms and Amendments:** This agreement shall become effective on the date it is acknowledged by the BOE, as evidenced by the BOE's letter confirming receipt of a properly completed agreement, and shall continue until terminated by the BOE. The BOE may terminate this agreement by giving thirty-day (30) written notice to the Taxpayer. This agreement may also be terminated by revocation or cancellation of the Motor Vehicle Fuel Tax or Diesel Fuel Tax license issued by the BOE, if the Taxpayer fails to comply with reporting and payment requirements of the applicable California state law sections, the *Motor Fuels Electronic Filing Program Handbook and Specifications (E-Filing Guide)*, or this agreement. It may also be terminated if the Taxpayer no longer conducts business in the State of California. This agreement may be revised at any time by executing a written addendum signed by both the Taxpayer and the BOE.

2. **Certification Testing:** Submission of this agreement indicates the willingness of the Taxpayer to begin electronic filing in a timely manner. The BOE expects that the Taxpayer will begin certification testing within 30 days of receipt of its Authorization Code, User ID, and passwords, and will exercise due diligence to complete certification testing as swiftly as possible. In no event should certification testing exceed 120 days unless an extension is granted by the BOE. Upon request from the BOE, the Taxpayer will provide a timeline for its test process or an update to a timeline already provided. If certification testing is not completed in a timely manner, it may result in suspension from the Motor Fuels E-Filing Program.
3. **Standards:** The Taxpayer will electronically transmit returns, reports, and claim forms (filings) to the BOE according to the BOE's standards and instructions as outlined in the *E-Filing Guide*. The standards and/or *E-Filing Guide* may be revised or updated by the BOE as necessary. The BOE will provide these standards and instructions to the Taxpayer in advance of the due dates to allow a reasonable time for compliance with the filing requirements.
4. **Signature:** Neither party shall contest the validity or enforceability of the tax filings communicated in electronic form according to this agreement on grounds related to the absence of paper-based writings, signings or originals. To the extent that a tax filing communicated in electronic form under this agreement contains the required information and is in a form that can be read by the BOE, it shall be considered to be "in writing" and "written" to an extent no less than as if in paper, to be "signed" and to be an "original." The identification code and password transmitted in each file received by the BOE shall represent the signature of the Taxpayer or an authorized agent who affixed their signature to this agreement, and with respect to each electronic filing transmitted with the identification code and password, shall have the same effect as if the Taxpayer actually signed the electronic file.
5. **Receipt of Transmissions:** A filing shall be deemed to have been filed with the BOE when the filing, in the stipulated format, is accessible to the BOE and meets the requirements of the BOE. If the Taxpayer attempts to file a tax form and is unable to do so because the Receipt Computer is not available to receive a filing, the Taxpayer should immediately contact the BOE when such an access problem is identified. Please refer to the *E-Filing Guide* for additional information concerning the transmission of filings and the procedures for contacting the BOE.
6. **Acknowledgment of Receipt of Transmissions:** The BOE will issue an acknowledgment upon receiving a successfully transmitted filing from the Taxpayer. The acknowledgment will communicate only that the BOE has received the filing. An acknowledgment does not imply any findings by the BOE as to the readability of the filing. A transmission received by the BOE that is not in the stipulated format will not be considered as a valid filing, even if an acknowledgment of receipt was sent.
7. **Garbled Transmissions:** If any transmission is received in an unintelligible or garbled form, such that the BOE cannot identify the Taxpayer, no acknowledgment will be transmitted. The absence of the acknowledgment shall be treated as notice to the Taxpayer that the BOE did not receive the filing.
8. **Record Retention:** The Taxpayer will maintain records of the transactions covered by electronic filings for a period of not less than four (4) years from the due date of the filing, unless the BOE authorizes in writing their destruction within a lesser period.
9. **Admissibility of Filings as Evidence:** A certified copy of any filing transmitted under this agreement may be introduced in paper form as evidence in any judicial proceeding by either party to the same extent and under the same conditions as any other business record. Neither party shall contest the admissibility into evidence of any filing on the basis that it was not originated or maintained in paper form.
10. **Payments:** The Taxpayer filing electronically under this agreement will make payment of taxes due by use of electronic funds transfer (EFT) regardless of tax amount. The Taxpayer will follow the provisions of the BOE's EFT Program, which allows the use of either Automated Clearing House (ACH) debit (a pay-by-phone program set up through the State's bank) or ACH credit (a transaction arranged by the Taxpayer with their bank) according to instructions included in the BOE's *Special Taxes Department Electronic Funds Transfer (EFT) Program Information Guide*. For more information regarding EFT, contact the Fuel Taxes Division at 916-322-9669.
11. **Limited Disclosure of Confidential Tax Information:** The Taxpayer authorizes the BOE to release, as necessary, certain otherwise confidential transaction information regarding invoice numbers, bills of lading, locations, dates, method of delivery, or volumes of a reportable product to any person identified in an electronic filing as being involved in a reported transaction, for the sole purpose of verifying the accuracy of the transaction as reported in the electronic filing.
12. **Governing Law:** This agreement shall be governed by and interpreted in accordance with the laws of the State of California.
13. **Terminal Operators:** The Taxpayer will submit a schedule identifying the name, location, IRS assigned Terminal Control Number (TCN) and BOE account number for each terminal covered by this agreement.

- 14. System Operations and Security Procedures:** The Taxpayer, at their own expense, shall provide and maintain the equipment, software, services, and testing necessary for the Taxpayer to transmit the electronic filings. The BOE, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for the BOE to receive electronic filings. Both the BOE and the Taxpayer shall establish reasonable security procedures and use best efforts to ensure that all transmissions are authorized and to protect business records and data from improper access.

The Taxpayer is required to transmit security information (authorization code and password) along with its monthly filing(s). The BOE will provide an authorization code to the Taxpayer. The Taxpayer will provide the BOE with the password that will be used by the Taxpayer. The password and authorization code will be used to identify the Taxpayer. The Taxpayer is required to use this password and authorization code for each filing. This password will remain in effect until the BOE is notified in writing that the Taxpayer has selected a new password. The Taxpayer will be required to use the current password until the Taxpayer receives written notice from the BOE that the change of password was received and implemented. Neither party shall disclose to any unauthorized persons the password or authorization code of the other party.

The password must be ten alphanumeric characters (any combination of 10 letters and numbers) in length with no special characters or spaces. Please enter the password in the space provided below. Use upper case for letters.

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(Designate the number zero as "Ø", to distinguish it from the letter "O".)

- 15. Contacts:** For the purposes of this agreement, the BOE's contact for the Motor Fuels Electronic Filing Program will be the Fuel Taxes Division.

Following are the names, telephone and FAX numbers, and e-mail addresses of the Taxpayer's contacts for technical information or questions on transmissions under this program, and for questions regarding the tax information being submitted. Each contact will be provided a User ID and Password for online access to the BOE Motor Fuels Electronic Filing System.

**TAXPAYER'S E-FILING TECHNICAL CONTACT PERSON:**

NAME

TELEPHONE NUMBER (     )	FAX NUMBER (     )	E-MAIL ADDRESS
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**TAXPAYER'S EXCISE TAX INFORMATION CONTACT PERSON:**

NAME

TELEPHONE NUMBER (     )	FAX NUMBER (     )	E-MAIL ADDRESS
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*Note: Taxpayers wishing to identify additional contact persons should attach a list containing the information requested above for each additional contact person.*

- 16. Electronic Return Originator (ERO) Information:** Please complete the following information to appoint a third-party ERO to electronically file your tax forms, and receive all electronically generated messages and acknowledgments concerning the status of the electronic filing:

ERO NAME

MAILING ADDRESS (city, state, zip code)

- 17. Changes in the Information Contained in this Agreement:** The Taxpayer must notify the BOE in writing of any changes in the information contained in this agreement within thirty (30) days of the change occurring. A change of Authorized Signer in item 19 requires a new Trading Partner Agreement be submitted. No change in Password (item 14) is required.

**18. Certification of Authorized Signer:** Under penalty of perjury, I declare that I have examined this agreement and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. The Taxpayer will comply with all the provisions of the *E-Filing Guide* and related publications, including fraud prevention and detection guidelines for all years of participation. I understand that noncompliance may result in the Taxpayer no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the Taxpayer.

**19. Authorized Signatures:**

**A. Taxpayer**

NAME OF TAXPAYER

NAME OF TAXPAYER'S AUTHORIZED REPRESENTATIVE AND TITLE *(please print)*

SIGNATURE OF TAXPAYERS'S AUTHORIZED REPRESENTATIVE *(if the authorized representative is not an owner, officer or employee of the taxpayer, attach a Power of Attorney)*



DATE SIGNED

MAILING ADDRESS *(city, state, zip code)*

TELEPHONE NUMBER

(      )

FAX NUMBER

(      )

E-MAIL ADDRESS

**B. Board of Equalization**

State Board of Equalization  
Fuel Taxes Division  
P.O. Box 942879  
Sacramento, CA 94279-0030  
(916) 322-9669

NAME OF BOE'S AUTHORIZED REPRESENTATIVE AND TITLE *(please print)*

SIGNATURE OF BOE'S AUTHORIZED REPRESENTATIVE



DATE SIGNED

## INSTRUCTIONS FOR COMPLETING THE TRADING PARTNER AGREEMENT

### General

Each Taxpayer must complete a Trading Partner Agreement (TPA) in order to file tax forms electronically to the BOE. Applicants must agree to follow all requirements and specifications in the *E-Filing Guide*.

### Purpose

The purpose of the TPA is to:

- Identify the Information Provider;
- Identify the tax forms to be filed electronically;
- Identify the electronic filing formats to be used for each tax form to be filed electronically;
- Identify the Application Sender's Code (for EDI filing formats only);
- Identify the accounts to be filed electronically;
- Outline the terms and standards for electronic filing; and
- Identify the authorized signer for the electronic filing.

In addition, completion of the TPA is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the entity information by comparing the E-Filing entity data with the information in the BOE's databases. Once accepted into the E-Filing Program, the acceptance is valid until terminated by the BOE.

### Contacts

Questions regarding this form may be directed to the Fuel Taxes Division at 916-322-9669 or by e-mail to [efile@boe.ca.gov](mailto:efile@boe.ca.gov).

### Definitions

**E-Filing Guide:** a term that refers to the Board of Equalization *Motor Fuels Electronic Filing Program E-Filing Handbook and Specifications*.

**Electronic Return Originator (ERO):** a third-party service provider that receives data from its clients and reformats the data, if necessary, according to the E-Filing requirements defined by the BOE and transmits the returns to the BOE. The ERO should provide the service of forwarding all acknowledgments to the Information Provider. An ERO does not have signature authority.

**Information Provider:** BOE licensees, registrants, and claimants who are required to submit information to the BOE.

**Terminal Control Number (TCN):** the registration number assigned by the IRS to each approved terminal and published in the Federal Register; available on the IRS website [www.irs.gov/excise](http://www.irs.gov/excise).

### Instructions for Completing the Agreement

1. Enter the legal name, DBA, mailing address and Federal Employer Identification Number of the Information Provider completing this agreement.
2. Check the appropriate boxes to identify each filing type and file format to be submitted and enter the BOE-assigned account number of each license or registration for which electronic filing is being requested.
3. Section 14: Enter the 10-digit alphanumeric password that you have selected as your portion of the security code.
4. Section 15: Enter the name, telephone and FAX numbers, and e-mail address of your contact persons for questions regarding your electronic filings excise tax issues.
5. Section 16: If you intend to contract with an Electronic Return Originator (ERO) to process and transmit your filings on your behalf, enter the name and mailing address of the ERO. Files submitted on your behalf by an ERO will not be accepted unless you have notified the BOE that you are using an ERO by means of completing this section of the agreement. Information Providers who will directly submit their filings to the BOE without the services of a third-party service provider do not need to complete this section.
6. Section 19: Enter the legal name of the entity entering into this agreement, the name and title of the person signing this agreement on behalf of the entity, the signature of the authorized representative, the mailing address of the authorized representative if different from the entity address, the telephone number and e-mail address of the representative and the date signed. If the representative signing this document is not an owner, officer or authorized employee of the entity entering into this agreement, please attach a Power of Attorney granting the representative the ability to enter into this agreement on the entity's behalf.
7. Mail the completed agreement to:

State Board of Equalization  
Fuel Taxes Division  
P.O. Box 942879  
Sacramento, CA 94279-0030

**For security, please seal the completed Trading Partner Agreement into an inner envelope marked "Confidential – Trading Partner Agreement Enclosed" and "to be opened by Fuel Taxes Division only."**